FLORIDA DEPARTMENT OF REVENUE

2004

UNEMPLOYMENT TAX
Technical Specification for FL-MMREF Reporting

DESCRIPTION OF FL-MMREF TEST PROCESS

The purpose of the FL-MMREF application is to determine whether your file has met the minimum format and content requirements.   Approved files are then sent to our Return Reconciliation process for complete validation of the return detail.

We "test" the FL-MMREF files on two levels. We won't review the individual records until the file has passed the "global" edits.

The first set of edits ensures the file has met minimum format rules.

- Can we read the file?
- Do we know who submitted it?

The following criteria are used to reject the total file (global):

A. Must be ASCII text data format
B. Records must be 512 characters in length (each record is a separate line).
C. Must have one RA, at least one RE, one or more RS and at least one RT record.
D. One submitter/agent (RA) record per file (you may have many RE, RS and RT groups)
E. Must have valid Agent or Employer UT number in the RA record.
   - Agent number - **A0099999** (A00+5 digit agent number)
   - Employer number - **E9999999** (E+7 digit UT account number)

The next set of edits ensure the employer and associated employee records have the data needed to meet the UT processing requirements.   Your file may include one or more employer (UT account) filings.

- Do the individual fields meet the minimum format?
- Is the mandatory data provided and valid?
- Is the employer filing complete?

The following criteria are used to reject at the individual employer level:

A. Duplicate Employer filing (return) not allowed.
B. Employer filing must have correct file structure:
   - One Employer (RE) record
   - One or more Employee (RS) records
   - One Summary (RT) record
C. Incorrect data type (Example - spaces in a numeric field).
D. Must have a valid UT account number in the RS record(s).
E. SSN must be numeric (can't be blank, may be padded with zero's)
F. Duplicate employee records (RS) not allowed.
G. The Gross Wage Total amount on the RT record must equal the sum of the individual RS records Gross Wage amounts.

We will generate a separate report for accepted and/or rejected files. Each approved employer filing will receive a unique confirmation number (I99 Code). We will create an error listing for each rejected file. There are two types of codes. Codes that start with an "I" contain information about the submission. Codes that start with an "E" contain information about the error(s) that caused your file to reject. Please see the attached set of error codes.

A test is required for the FL-MMREF files. The test files must be transmitted and approved prior to sending your "production" data.   You may use "live" data from a previous quarter or valid information for all fields. Files sent to our test area <u>will not</u> be loaded to the production database.

We would like for you to limit your test file to 10 employees per UT account. This will help when we need to "debug" your file.

NOTE: An employer's filing will be rejected if any of the employee (RS) records fail our edits.

FL-MMREF FILE EDITS:

1. All data, except for "Email Destination Address", should be in UPPERCASE LETTERS

2. Each record must have length of 512 and end with **CR LF** (carriage return and line feed)

3. Must utilize an ASCII character set

4. Social Security Number (SSN) can't be blank (may pad with zero's if missing)

5. No punctuation in name or money fields allowed (except for e-mail destination address).

6. No signed amounts in the money fields (Negative wages not allowed)

7. Do not round to the nearest dollar, the last two characters of the money field are used for cents

8. Do not include other state data on RE, RS & RT records

BUSINESS EDITS FOR THE FL-MMREF FILES:

1. Must have a valid "Agent ID or Employer Unemployment Account Number" in the RA record (position 12-19) in the following format Agent # (A00+99999) or Employer UT # (E+9999999).

2. Must have a valid "Unemployment Account Number" in the RS record (position 248-267), this is a 7 digit number please do not include the check-digit.

3. The "Gross Wages Paid This Quarter" (position 10-24) on the RT record must equal the total of the "Employee's Gross Wages Paid This Quarter" (position 203-213) paid on the individual RS records.

4. Must comply with the field attributes required for the RA, RE, RS and RT records.

Note: The FL-MMREF file doesn't include payment information. Your payment must be submitted separately via WEB, IVR or ACH Credit.

Reminder: FL-MMREF files sent to the "Test" application aren't loaded to the Production database. You must send your "live" data to the Production environment for actual processing.

Questions about the FL-MMREF process should be sent to:

UT-MMREF@dor.state.fl.us

Summary of FL-MMREF File Layout

Field #	Return - Field Name	FL-MMREF Field				Field Description
		Record	Position	Length	Type	
1	Agent/Employer Submitter Record	RA	1-2	2	A	"RA"
2	Submitter's Employer Id. Number (EIN)	RA	3-11	9	N	EIN of the business submitting the file.
3	Agent/Employer ID Number	RA	12-19	8	A	Agent # (A00+99999) or Employer UT # (E+9999999)
4	Company Name	RA	38-94	57	A	Name of the business that submitted the file
5	Contact Name	RA	396-422	27	A	
6	Contact Phone Number	RA	423-437	15	A	
7	Contact Phone Extension	RA	438-442	5	A	
8	Contact E-Mail/Internet Address	RA	446-485	40	A	
9	Contact FAX Number	RA	489-498	10	A	
10	Employer Record	RE	1-2	2	A	"RE"
11	F.E.I. Number	RE	8-16	9	A	Employer FEIN
12	Employer's Name	RE	40-96	57	A	
13	Mailing Address	RE	119-140	22	A	
14	City	RE	141-162	22	A	
15	State	RE	163-164	2	A	
16	ZIP+ 4	RE	165-173	9	A	Must include full 9 digit number (may pad last 4 with 9's)
17	Employee Record	RS	1-2	2	A	"RS"
18	State Code	RS	3-4	2	N	Florida Code = "12" (Don't include other states).
19	Unit Code	RS	5-9	5	A	Fill with spaces unless your company has an unit code
20	Employee's Social Security Number	RS	10-18	9	N	Line 9 of UCT-6 (may pad with zero's if not available)
21	Employee Name - First	RS	19-33	15	A	Line 10 of UCT-6
22	Employee Name - Middle or Initial	RS	34-48	15	A	Line 10 of UCT-6
23	Employee Name - Last	RS	49-68	20	A	Line 10 of UCT-6
24	Employee Name - Suffix	RS	69-72	4	A	Line 10 of UCT-6
25	Quarter Ending	RS	197-202	6	D	Report Period - MMYYYY (1st quarter = "032003")
26	Employee's Gross Wages Paid This Quarter	RS	203-213	11	N	Line 11 of UCT-6
27	State Qtr. UI Total Taxable Wages	RS	214-224	11	N	Individual Employee Taxable wages
28	U.T. Account No.	RS	248-267	20	A	7 digit account number (don't include the check digit)
29	Trailer Record	RT	1-2	2	A	"RT"
30	Gross Wages Paid This Quarter	RT	10-24	15	N	Line 2 of UCT-6
31	Tax Due	RT	481-491	11	N	Line 5 of UCT-6
32	Covered Workers - 1st Month	RT	492-498	7	N	Line 1 of UCT-6
33	Covered Workers - 2nd Month	RT	499-505	7	N	Line 1 of UCT-6
34	Covered Workers – 3rd Month	RT	506-512	7	N	Line 1 of UCT-6

A = Alphanumeric (left justify and pad with spaces) N = Numeric (right justify and pad with zeros) D = Date (MMYYYY)

RA - Submitter Record
(Used for Agent/Submitter information)

Return - Field Name	FL-MMREF (512 Format) Position	Length	Field Description
Record Type	1-2	2	Enter "RA".
Submitter's Employer Id. Number (EIN)	3-11	9	Federal Employer Identification Number (FEIN)
* Agent ID Number	12-19	8	"A00" followed by 5 digit agent ID or "E" followed by 7 digit UT account #
Company Name	38-94	57	Enter the name of the company filing the UCT-6 Report Left-justify and fill with blanks **(No punctuation allowed)**
Contact Name	396-422	27	Enter the name of the person to be contacted by FLDOR. Concerning processing problems Left-justify and fill with blanks **(No punctuation allowed)**
Contact Phone Number	423-437	15	Enter the contact's telephone number (including the area code) Left-justify and fill with blanks
Contact Phone Extension	438-442	5	Left-justify and fill with blanks if available; otherwise, leave blank
Contact E-Mail/Internet Address	446-485	40	This field may be upper and lower case Left-justify and fill with blanks if available; otherwise, leave blank
Contact FAX Number	489-498	10	If applicable, enter the contact's FAX number (including area code); otherwise leave blank (FOR U.S. AND U.S. TERRITORIES ONLY)

* - Data Specific to the State of Florida

NOTE: Florida doesn't use the full record. You must pad the remaining areas with spaces to meet the 512 length requirement.

RE - Employer Record
(Used for employer information)

Return - Field Name	FL-MMREF (512 Format)		Field Description
	Position	Length	
Record Type	1-2	2	Enter "RE"
FEIN	8-16	9	Enter the FEIN for the associated UT account. Left justify and fill with blanks
Employer's Name	40-96	57	Enter the name associated with the EIN entered in location 8-16 Left-justify and fill with blanks **(No punctuation allowed)**
Mailing Address (labeled Delivery Address in FL-MMREF)	119-140	22	Enter the employer's mailing address (Street or Post Office Box) Left-justify and fill with blanks **(No punctuation allowed)**
City	141-162	22	Enter the employer's city Left-justify and fill with blanks
State	163-164	2	Enter the employer's state. Use a valid US postal abbreviation Fill with blanks if a foreign address
ZIP+ 4	165-173	9	Must provide full 9 digit employer's zip code. You may pad the last 4 digits with 9's.

NOTE: Florida doesn't use the full record. You must pad the remaining areas with spaces to meet the 512 length requirement.

RS - State Record
(Used for employee information)

Return - Field Name	FL-MMREF (512 Format)		Field Description
	Position	**Length**	
Record Type	1-2	2	Enter "RS"
State Code	3-4	2	Code for Florida = "12" Do not include other states
* Unit Code (Taxing Entity Code on FL-MMREF)	5-9	5	If applicable, enter the pre-assigned two character unit code for special mailing of claim information Left-justify and fill with blanks
Employee's Social Security Number	10-18	9	Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA. Duplicate SSN's not allowed Line 9 of UCT-6 If unavailable see handbook instructions **(may pad with zero's if not available)**
Employee Name – First	19-33	15	Enter the employee's first name as shown on the social security card Line 10 of UCT-6 Left-justify and fill with blanks **(No punctuation allowed)**
Employee Name – Middle or Initial	34-48	15	If applicable, enter the employee's middle initials shown on the social security card. Line 10 of UCT-6 Left-justify and fill with blanks **(No punctuation allowed)**
Employee Name - Last	49-68	20	Enter the employee's last name as shown on the social security card. Line 10 of UCT-6 Left-justify and fill with blanks **(No punctuation allowed)**
Employee Name – Suffix	69-72	4	If applicable, enter the employee's alphabetic suffix. Example: SR JR or II Line 10 of UCT-6 Left-justify and fill with blanks or all blanks **(No punctuation allowed)**
Quarter Ending (Reporting Period on FL-MMREF)	197-202	6	Enter the last month and 4 digit year for the calendar quarter to which this report applies; e.g., "032003" for January through March 2003
Employee's Gross Wages Paid This Quarter (State Quarterly Unemployment Insurance Total Wages on FL-MMREF)	203-213	11	Gross Wages paid to the employee for filing period. Line 11 of UCT-6 Right-justified zero filled
State Unemployment Qtr Employee Taxable Wages *	214-224	11	Individual Employee Taxable Wages Right Justify and zero fill
State Unemployment Account Number.	248-267	20	7 digit Florida UT Account Number Left justify and fill with blanks

- **• - Data Specific to the State of Florida**

NOTE: Florida doesn't use the full record. You must pad the remaining areas with spaces to meet the 512 length requirement.

RT - Total Record

Return - Field Name	FL-MMREF (512 Format) Position	Length	Field Description
Record Type	1-2	2	Enter "RT"
Gross Wages Paid This Quarter	10-24	15	Enter the Gross wages paid for all employees reported on the RS records Line 2 of UCT-6 Right-justify zero fill
* Tax Due	481-491	11	Enter the amount of tax payment due. Multiply the total of all taxable wages by the tax rate assigned for the account. Line 5 of UCT-6 Right-justify zero fill
* Covered Workers - 1st Month	492-498	7	Enter the total number of full-time and part time covered workers for the payroll period of the week including the 12th of the first month of the quarter. Line 1 of UCT-6 Right-justify zero fill
* Covered Workers - 2nd Month	499-505	7	Enter the total number of full-time and part-time covered workers for the payroll period of the week including the 12th of the second month of the quarter. Line 1 of UCT-6 Right-justify zero fill
* Covered Workers - 3rd Month	506-512	7	Enter the total number of full-time and part-time covered workers for the payroll period of the week including the 12th of the third month of the quarter. Line 1 of UCT-6 Right-justify zero fill

* - Data Specific to the State of Florida

NOTE: Florida doesn't use the full record. You must pad the remaining areas with spaces to meet the 512 length requirement.

EXAMPLES OF RECORD SEQUENCE

Florida FL-MMREF does not utilize the RO, RU, RW, OR RF RECORDS

All record lengths must be 512

Example 1:

Submitter with 38 employees

```
RA…ACE TRUCKERS
RE…ACE TRUCKERS
RS
} 38 Code RS records
RS
RT
```

Example 2:

Submitter with 3 employers:

```
RA…DATA SERVICES
RE…B J S PIZZA
RS
} 125 Code RS Records
RS
RT
RE…COUNTY CONSTRUCTION CO
RS
} 165 Code RS Records
RS
RT
RE…RIDGELY ROCK AND GRAVEL
RS
} 278 Code RS Records
RS
RT
```

SAMPLE DATA FILES

SINGLE COMPANY FILE

```
RA123456789E1234999          CompanyXYZ
JANE DOE            8504141829   99999  johndoe@acme.com                    8509999999
RE   987654321           ACME MANUFACURING                          PO BOX 11111
TALLAHASSEE       FL323011234
RS12   123456789JOE       DOUGLASS     TAXPAYER       JR
03200300000750000000000700000              1234567
RS12   987654321JOHN       JOSEPH     SMITH
03200300000950000000000700000              1234567
RS12   888888888JANE       LOUISE     DOE
03200300001000000000000700000              1234567
RS12   777777777JACOB      LEE       JACKSON
03200300001200000000000700000              1234567
RT    000000003900000
00000003640000000300000040000004
```

AGENT FILES FOR 2 COMPANIES

```
RA123456789A0012345          TAXES R US
JOHN DOE            8504141829   99999  johndoe@acme.com             8509999999
RE   987654321           ACME MANUFACURING                          PO BOX 11111
TALLAHASSEE       FL323011234
RS12   123456789JOE       DOUGLASS     TAXPAYER       JR
03200300000750000000000700000              1234567
RS12   987654321JOHN       JOSEPH     SMITH
03200300000950000000000700000              1234567
RS12   888888888JANE       LOUISE     DOE
03200300001000000000000700000              1234567
RS12   777777777JACOB      LEE       JACKSON
03200300001200000000000700000              1234567
RT    000000003900000
00000003640000000300000040000004
RE   444444444           WIDGETS R US                               PO BOX 22222
TALLAHASSEE       FL323011234
RS12   111111111JENNIFER    ANNE      JONES
03200300000350000000000350000              7654321
RS12   222222222JONATHAN    DAVID      SMITH         SR
03200300000400000000000400000              7654321
RS12   333333333ANDREW      TODD       MARTIN
03200300001000000000000700000              7654321
RS12   555555555BETHANY    ELIZABETH   STEWART
03200300001200000000000700000              7654321
RT    000000002950000
00000002795000000400000030000004
```

*The data is wrapped because of this program. Your file must be in the 512 format.

SAMPLE ZERO RETURN

You need to complete the RA, RE and RT records. You must include at least one RS record with all Florida FL-MMREF required fields.   Dummy information may be used in the SSN and name fields with zero's (0) in the wage fields. On the RT record, you must key zero's (0) in the Gross Wages, Tax Due and Covered workers for the first month, second month and third month.

Sample Record data

Record Type:	**RE**
Employer's FEIN:	591234567
Employer's name:	Company XYZ
Mailing Address:	Twilight Zone
City:	Hereandthere
State:	FL
ZIP+4	323220999

Record Type:	**RS**
State Code:	12
Unit Code:	Pad with 5 spaces " "
Employee SSN:	000000000
Employee - 1st name:	John
Employee - Middle name:	Pad Spaces
Employee - Last name:	Doe
Employee - Suffix:	Pad Spaces
Quarter Ending:	092003 (current quarter)
Employee Gross Wages:	Pad zero's
State Taxable Wages:	Pad zero's
UT Account number:	1234567 (must be valid number)

Record Type:	**RT**
Gross Wages this Qtr:	Pad zero's
Tax Due:	Pad zeros
Covered Workers – 1,2,3:	Pad zeros

FL-MMREF ERROR CODES AND TROUBLESHOOTING

Error Codes	Explanations
E01	**No RA (Agent) record** **Is it the correct format……FL-MMREF 512…."old" magnetic media format(s) not acceptable.**
E02	**Too many RA (Agent) records** **1. Did you attach the file more than one time?** **2. Is there actually more than one RA record in the file?**
E03	**No RE records** **1. Check for correct format.** **2. Open the file in TextPad (or other editor). Does the data appear to be a continuous string? This means the records are not separated. Each record should be a separate line when viewed in TextPad.** **3. Do you have a "CR LF" at the end of each record?** **4. Was the file created with a Unix based system? Converting the file from Unix to ASCII text may have "stripped" off the CR control character. Hex code for CR LF……0D_0A.**
E04	**No RS records** **See EO3's explanation.**
E05	**No RT records** **See EO3's explanation.**
E06	**RA Format not valid {0}** **Check record format. Program unable to "read" record.**
E07	**RA Agent/Employer field not valid** **Must have valid Agent or Employer UT number in the RA record.** • **Agent Format - A0099999 (A00+5 digit agent number)** • **Employer number - E9999999 (E+7 digit UT number)**
E08	**Unable to load file – bad format** **Our program was not able to "open" and/or "read" your data file.**
E11	**DUPLICATE SSN numbers within RE group** **You probably sent the same employee record twice in this file.**
E13	**Employer Return previously processed. Account <Field Value>** **This particular company/UT account number (RE) has previously been filed.**
E14	**Employer Account not on file. Account # <Field Value>** **1. This company/UT account number has not been enrolled to file electronically.** **2. This company/UT account number is not on the UT database.**
E15	**Employer {0} occurs in more than one RE group, neither processed** **Did you submit the same RE record more than once?**
E16	**RA level error, duplicate UT Account(s) over multiple RE groups, ALL processing aborted** **1. Did you send the same company more than once within the same transmission? The first file is accepted and the second will be rejected as a duplicate report/filing.** **2. Must have at least one RS (employee) record per Company filing (RE & RT).**
E20	**RT Record encountered, no valid RS records found, see row {0}** **1. You must have at least one RS record to constitute a valid filing (RA, RE, RS, RT).** **2. Must have at least one "zero" RS record to complete no employment or zero return filing.**
E21	**RS non-numeric SSN <Field Value>, line nn** **1. Can not be blank.** **2. Must have a valid number or "0000000000" or "0000000001…000000002……**
E22	**RS non-numeric Report Period <Field Value>, line nn** **1. Can not be blank.** **2. Date format MMYYYY………..032004, 062004, 092004, 122004.**

Error Codes	Explanations
E23	**RS non-numeric Gross Wages <Field Value>, line nn** 1. **Must be numeric…......can not be spaces.** 2. **Implied decimal…….you can not pass the decimal in the amount field.**
E24	**RS non-numeric Taxable Wages <Field Value>, line nn** **See E23's explanation.**
E27	**RS Invalid Reporting Period <Field Value>, line nn** 1. **May be current quarter or previous 4 quarters (may also be next "future" quarter).** 2. **Date format MMYYYY………..032003, 062003, 092003, 122003**
E28	**RS non-numeric Account Number <Field Value>, line nn** 1. **Did you include the "check digit"?** 2. **Does the UT account number "line up" in the correct field position(s)?**
E30	**RT Record must length 512, was <nnn>** **The RT record must a full 512 characters in length……. prior to the CR LF.**
E31	**Non-numeric Gross Wages total <Field Value>, line nn** 1. **Must be numeric…..can not be spaces.** 2. **Implied decimal………..you can not pass the decimal in the amount field.**
E32	**Non-numeric Tax Due Total <Field Value>, line nn** **See E31's explanation**
E33	**Non-numeric Month 1 Total <Field Value>, line nn** 1. **Must be numeric…..can not be spaces.** 2. **Must provide count of employed employees for the month.**
E34	**Non-numeric Month 2 Total <Field Value>, line nn** **See E33's Explanation.**
E35	**Non-numeric Month 3 Total <Field Value>, line nn** **See E33's Explanation.**
E36	**RT Reported Gross Wage Total {2} not Equal to Calculated Total {1}, row (0)** **The total on the RT must equal the sum of individual amount(s) on the RS record(s).**
E37	**Missing RT Record, expected at or near record (0)** **Valid RT record not found after last RS record.**
E55	**Account failed** **This error provides the FEIN and UT account number of the return/filing that was rejected.**

Info Codes	Explanations
I00	**Free form text**
I01	**Processing employer <Field Value>**
I03	**RA (Agent) record validated successful at relative record number**
I10	**---** **Separates Employer records**
I38	**Unexpected RT record at row <0>**
I98	**Account complete**
I99	**Confirmation number <0> for Account {1}** **Receipt of the confirmation number means the referenced UT account (I01) passed our edits.**